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Agricultural processing taxes.  
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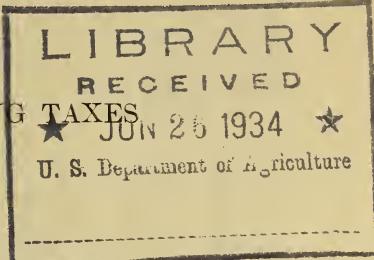
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## AGRICULTURAL PROCESSING

## LETTER

FROM



## THE SECRETARY OF AGRICULTURE

TRANSMITTING

IN RESPONSE TO SENATE RESOLUTION NO. 121, INFORMATION RELATIVE TO PROCESSING TAXES IMPOSED UNDER THE PROVISIONS OF THE AGRICULTURAL ADJUSTMENT ACT

JANUARY 23 (calendar day, JANUARY 26), 1934.—Ordered to lie on the table and be printed

DEPARTMENT OF AGRICULTURE,  
Washington, D.C., January 25, 1934.

Mr. E. A. HALSEY,  
*Secretary of the Senate.*

DEAR MR. HALSEY: Pursuant to Senate Resolution 121 which was passed under date of January 8, 1934, we are transmitting herewith the following statements covering the information requested relative to processing taxes imposed under the provisions of the Agricultural Adjustment Act:

## 1. Exhibit A:

Processing taxes collected to December 31, 1933, classified by States and commodities.

Schedule A-1: Summary of tax refunds through December 31, 1933.

## 2. Exhibit B: Disbursements from tax funds for rentals and benefits and removal of surplus to December 31, 1933, classified by State and commodity.

## 3. Exhibit C:

Disbursements from tax funds for general administrative expense to December 31, 1933, classified by States and commodities.

Schedule C-1: Supplemental to exhibit C, reporting separately the cost of collecting and disbursing tax funds and administering the tax system to December 31, 1933.

In respect to the financing of expenditures for rental and benefit payments, removal of surplus agricultural products, and administrative expenses, advances are made to the Secretary of Agriculture by the Secretary of the Treasury in anticipation of processing tax collections under the provisions of section 12 (b) of the Agricultural Adjustment Act.

Sincerely yours,

- H. A. WALLACE, *Secretary.*

UNITED STATES DEPARTMENT OF AGRICULTURE AGRICULTURAL ADJUSTMENT ADMINISTRATION

EXHIBIT A.—*Processing taxes collected to Dec. 31, 1933, classified by States and commodities*

States	Total	Wheat	Cotton	Tobacco
Alabama	\$3, 216, 636. 13	\$116, 807. 80	\$3, 062, 424. 80	\$2, 025. 49
Arizona	120, 054. 29	81, 641. 16	33, 977. 47	2, 390. 84
Arkansas	394, 324. 73	90, 424. 14	281, 731. 18	15, 611. 18
California	4, 313, 085. 20	2, 323, 199. 33	1, 759, 898. 06	169, 748. 60
Colorado	1, 237, 184. 20	809, 740. 40	373, 749. 08	10, 169. 67
Connecticut	1, 122, 564. 84	94, 457. 57	991, 869. 61	14, 041. 20
Delaware	217, 464. 15	35, 845. 12	161, 080. 81	13, 538. 40
Florida	292, 632. 82	78, 293. 11	113, 292. 80	89, 764. 30
Georgia	6, 795, 647. 12	492, 929. 65	6, 249, 604. 49	25, 406. 35
Hawaii	113, 962. 90	24, 044. 93	85, 675. 88	4, 230. 25
Idaho	167, 133. 54	116, 746. 07	42, 942. 63	3, 172. 18
Illinois	8, 484, 804. 28	3, 426, 465. 36	4, 045, 350. 85	127, 198. 89
Indiana	1, 957, 065. 08	1, 083, 986. 63	605, 222. 54	52, 625. 11
Iowa	1, 245, 614. 73	328, 674. 61	364, 233. 32	25, 701. 15
Kansas	4, 322, 070. 48	3, 885, 195. 86	410, 376. 07	11, 066. 37
Kentucky	1, 411, 092. 37	573, 613. 73	453, 574. 53	348, 102. 01
Louisiana	799, 101. 13	129, 410. 96	642, 513. 62	16, 934. 42
Maine	1, 043, 932. 26	68, 368. 09	959, 006. 60	8, 093. 32
Maryland	1, 783, 189. 04	403, 145. 02	1, 283, 351. 36	23, 855. 16
Massachusetts	10, 014, 869. 14	452, 521. 48	9, 451, 910. 88	38, 896. 62
Michigan	1, 947, 412. 52	1, 004, 771. 23	825, 777. 76	80, 039. 23
Minnesota	9, 390, 428. 14	8, 516, 196. 20	638, 205. 70	32, 982. 63
Mississippi	427, 603. 43	88, 111. 71	319, 316. 60	14, 602. 97
Missouri	6, 567, 324. 10	3, 469, 326. 88	2, 538, 478. 65	305, 181. 77
Montana	628, 285. 21	555, 251. 13	61, 406. 33	5, 562. 00
Nebraska	1, 390, 767. 83	1, 085, 530. 89	183, 998. 90	10, 325. 28
Nevada	103, 875. 97	87, 386. 11	7, 565. 85	5, 479. 07
New Hampshire	863, 456. 48	75, 617. 36	772, 824. 25	13, 018. 38
New Jersey	1, 814, 144. 99	303, 533. 49	1, 310, 698. 25	153, 316. 98
New Mexico	97, 073. 92	55, 231. 42	37, 567. 77	2, 740. 10
New York	18, 653, 398. 93	5, 846, 464. 48	11, 145, 822. 14	1, 080, 799. 19
North Carolina	11, 752, 835. 65	520, 220. 41	10, 241, 016. 48	980, 126. 74
North Dakota	554, 924. 05	486, 652. 92	64, 958. 80	2, 017. 93
Ohio	4, 875, 639. 04	2, 297, 197. 30	2, 289, 080. 75	122, 900. 23
Oklahoma	1, 402, 586. 35	1, 024, 337. 54	354, 034. 49	13, 866. 39
Oregon	1, 124, 396. 80	969, 063. 32	135, 018. 58	8, 403. 58
Pennsylvania	4, 971, 548. 92	1, 505, 550. 86	3, 035, 645. 02	252, 511. 28
Rhode Island	1, 874, 788. 99	54, 377. 77	1, 801, 125. 96	7, 868. 41
South Carolina	6, 348, 010. 39	87, 926. 92	6, 211, 116. 13	32, 466. 42
South Dakota	175, 926. 75	105, 032. 69	64, 901. 33	3, 787. 73
Tennessee	2, 537, 806. 09	668, 992. 85	1, 658, 019. 43	155, 144. 17
Texas	4, 357, 313. 50	2, 755, 510. 06	1, 492, 472. 90	60, 524. 26
Utah	170, 266. 53	81, 330. 93	80, 328. 44	2, 639. 30
Vermont	140, 348. 38	39, 779. 35	95, 882. 91	3, 282. 69
Virginia	2, 340, 196. 67	563, 241. 47	1, 300, 390. 34	441, 122. 58
Washington	1, 600, 541. 15	1, 287, 649. 54	266, 294. 27	14, 749. 85
West Virginia	595, 667. 69	151, 285. 56	348, 978. 46	87, 598. 93
Wisconsin	1, 141, 555. 14	357, 266. 08	595, 078. 34	26, 441. 82
Wyoming	94, 314. 75	67, 920. 92	22, 369. 48	2, 306. 64
Unclassified	3, 406, 327. 65			
Gross collections	140, 401, 194. 44	48, 726, 345. 41	79, 270, 160. 89	4, 946, 378. 06
Less refunds	49, 958. 04	45, 907. 73	4, 035. 70	14. 61
Net collections	140, 351, 236. 40	48, 680, 437. 68	79, 266, 125. 19	4, 946, 363. 45

EXHIBIT A.—Processing taxes collected to Dec. 31, 1933, classified by States and commodities—Continued

States	Field corn	Hogs	Paper and jute	Unclassified
Alabama	\$6,395.36	\$6,982.68		
Arizona	1,172.87	871.95		
Arkansas	4,763.70	1,794.53		
California	14,309.66	45,929.55		
Colorado	3,824.39	39,438.77	\$261.89	
Connecticut	1,734.54	20,461.92		
Delaware	4,870.31	2,129.51		
Florida	3,242.39	8,034.38	5.84	
Georgia	12,946.75	14,759.88		
Hawaii		11.84		
Idaho	1,117.54	3,137.12		
Illinois	82,855.43	802,933.75		
Indiana	18,502.30	196,728.50		
Iowa	60,273.81	466,731.84		
Kansas	6,098.06	9,334.12		
Kentucky	24,938.98	10,863.12		
Louisiana	5,618.63	4,623.50		
Maine	1,151.01	7,313.24		
Maryland	5,271.65	64,644.85	2,921.00	
Massachusetts	16,013.31	55,327.35	199.50	
Michigan	13,645.04	23,179.26		
Minnesota	13,340.22	189,703.39		
Mississippi	3,325.57	2,246.58		
Missouri	24,920.84	229,415.96		
Montana	2,169.81	3,895.94		
Nebraska	6,507.53	104,405.23		
Nevada	1,594.61	1,850.33		
New Hampshire	446.22	1,451.27		
New Jersey	9,778.17	36,818.10		
New Mexico	865.94	668.69		
New York	389,689.89	176,431.81	14,191.42	
North Carolina	7,021.47	2,616.06	1,834.49	
North Dakota	594.71	699.69		
Ohio	20,155.34	146,305.42		
Oklahoma	7,008.04	3,339.39		
Oregon	2,546.58	9,364.74		
Pennsylvania	31,834.16	146,007.60		
Rhode Island	4,942.92	6,513.93		
South Carolina	11,935.73	4,565.19		
South Dakota	1,367.83	837.17		
Tennessee	5,834.76	49,814.88		
Texas	16,544.01	32,262.27		
Utah	614.97	5,352.89		
Vermont	422.20	981.23		
Virginia	6,044.36	29,372.92	25.00	
Washington	5,404.54	26,442.95		
West Virginia	3,175.26	4,629.48		
Wisconsin	18,880.02	143,888.88		
Wyoming	391.87	1,325.84		
Unclassified				\$3,406,327.65
Gross collections	886,103.30	3,146,439.99	19,439.14	3,406,327.65
Net collections	886,103.30	3,146,439.99	19,439.14	3,406,327.65

## AGRICULTURAL PROCESSING TAXES

SCHEDULE A-1.—*Summary of tax refunds through Dec. 31, 1933*

Districts	Total	Wheat	Cotton	Tobacco
Alabama	\$74.03	\$72.68	\$1.35	
Arizona	379.35	363.17	16.18	
Colorado	468.11	395.96	72.15	
Connecticut	100.06	15.42	84.64	
Idaho	90.56	79.84	10.72	
Illinois	511.01	430.68	80.33	
Indiana	579.54	417.76	161.78	
Kansas	3,192.71	3,188.73	3.98	
Louisiana	60.95	60.15	.80	
Maine	44.30	30.30	14.00	
Minnesota	1,928.64	1,924.05	4.59	
Missouri	651.81	651.81		
Nebraska	327.55	327.55		
New Mexico	233.49	213.47	20.02	
New York	8,694.13	5,684.46	3,009.67	
Ohio	1,200.03	1,021.90	178.13	
Oklahoma	160.49	154.70	5.79	
Tennessee	202.25	99.15	103.10	
Texas	571.24	571.24		
Virginia	365.48	202.78	148.09	\$14.61
Washington	29,466.89	29,466.89		
West Virginia	100.71	93.45	7.26	
Wisconsin	554.71	441.59	113.12	
Total	49,958.04	45,907.73	4,035.70	14.61

EXHIBIT B.—*Disbursements from tax funds for rentals and benefits and removal of surplus to Dec. 31, 1933, classified by States and commodities*

State	Total	Cotton	Wheat	Tobacco	Removal of surplus
Rentals and benefits:					
Alabama	\$9,537,007.25	\$9,537,007.25			
Arizona	268,194.16	258,381.96	\$9,812.20		
Arkansas	10,667,598.82	10,667,598.82			
California	243,353.47	160,781.67	82,571.80		
Colorado	267,418.40		267,418.40		
Connecticut	169,757.99			\$169,757.99	
Delaware	66,431.40		66,431.40		
Florida	323,156.14	260,050.09			63,106.05
Georgia	7,926,220.87	7,904,830.27			21,390.60
Idaho	12,380.80		12,380.80		
Illinois	649,567.84		649,384.29		183.55
Indiana	956,733.22		955,383.02		1,350.20
Iowa	181,096.40		181,096.40		
Kansas	7,440,111.01	3,052.00	7,437,059.01		
Kentucky	153,425.80	41,865.00	111,560.80		
Louisiana	4,969,842.94	4,969,842.94			
Maryland	498,725.30		498,725.30		
Massachusetts	78,313.10			78,313.10	
Michigan	365,750.80		365,750.80		
Minnesota	529,682.31		517,845.80		11,836.51
Mississippi	9,924,837.57	9,924,837.57			
Missouri	2,550,283.22	1,837,213.68	713,069.54		
Nebraska	1,011,917.17		1,011,917.17		
Nevada	15,988.80		15,988.80		
New Hampshire	1,754.20			1,754.20	
New Jersey	6,147.60		6,147.60		
New Mexico	527,732.34	360,424.90	167,307.44		
New York	30,808.63		10,160.00		20,648.63
North Carolina	2,829,916.72	2,808,645.32	21,271.40		
Ohio	1,194,603.38		954,389.00		240,214.38
Oklahoma	12,745,521.26	11,595,657.46	1,149,863.80		
Oregon	60,961.80		60,961.80		
Pennsylvania	418,881.63		98,705.60		320,176.03
South Carolina	4,684,930.19	4,684,930.19			
South Dakota	699,725.60		699,725.60		
Tennessee	3,357,447.59	3,290,806.19	66,641.40		
Texas	44,580,877.37	42,970,646.63	1,610,230.74		
Utah	243,930.80		243,930.80		
Vermont	2,384.45			2,384.45	
Virginia	460,013.12	128,672.93	331,340.19		
Washington	16,091.60		16,091.60		
West Virginia	43,165.40		43,165.40		
Wisconsin	359,773.44		16,441.00		343,332.44
Wyoming	4,025.60		4,025.60		
Total rentals and benefits	131,076,487.50				

## AGRICULTURAL PROCESSING TAXES

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EXHIBIT B.—*Disbursements from tax funds for rentals and benefits and removal of surplus to Dec. 31, 1933, classified by States and commodities—Continued*

State	Total	Cotton	Wheat	Tobacco	Removal of surplus
Removal of surplus (unallocated as to States):					
Hogs-----	\$33,448,400.69				\$33,448,400.69
Wheat-----	465,930.08				465,930.08
Butter-----	9,414,033.37				9,414,033.37
Total removal of surplus-----	\$43,328,364.14				
Total-----	174,404,851.64	111,405,244.87	18,396,794.50	1,274,448.13	43,328,364.14

EXHIBIT C.—*Disbursements from tax funds for general administrative expense to Dec. 31, 1933, classified by States and commodities*

State	Total expense	General expense	Cost of collecting taxes	Cotton	Wheat	Tobacco	Corn and hogs
Washington, D.C.	\$2,120,166.68	\$1,034,183.60	\$148,788.93	\$221,476.06	\$487,707.22	\$30,299.96	\$197,710.91
Alabama-----	388,237.88		12,405.27	375,832.61			
Arizona-----	8,951.93		3,389.57	4,343.29	1,219.07		
Arkansas-----	288,003.83		11,026.72	276,867.78	109.33		
California-----	36,979.36		26,708.95	2,664.06	7,606.35		
Colorado-----	32,951.17		9,218.75		23,732.42		
Connecticut-----	10,607.40		5,906.23			4,701.17	
Delaware-----	4,866.42		4,580.39		286.03		
Florida-----	26,390.00		9,692.42	16,282.11			415.47
Georgia-----	306,212.00		13,802.37	287,831.73			4,577.90
Hawaii-----	3,290.98		3,290.98				
Idaho-----	29,510.85		6,159.27		23,351.58		
Illinois-----	73,472.09		36,035.43		37,436.68		
Indiana-----	53,856.56		11,474.31		42,273.88	108.37	
Iowa-----	17,786.72		11,922.33		5,864.39		
Kansas-----	73,044.88		12,808.97		60,235.91		
Kentucky-----	19,886.69		12,556.01		7,330.68		
Louisiana-----	172,221.38		8,028.64	164,192.74			
Maine-----	3,066.74		3,066.74				
Maryland-----	35,731.78		19,334.64		16,397.14		
Massachusetts-----	21,020.70		19,523.56			1,497.14	
Michigan-----	40,202.84		22,261.06		17,524.61	235.17	
Minnesota-----	48,597.34		11,061.44		36,436.03	1,099.87	
Mississippi-----	323,032.83		6,506.70	316,526.13			
Missouri-----	80,763.70		18,473.17	19,827.39	42,463.14		
Montana-----	45,382.80		12,331.79		33,051.01		
Nebraska-----	66,438.44		8,205.04		58,233.40		
Nevada-----	4,155.73		3,360.41		795.32		
New Hampshire-----	3,120.21		3,110.01			10.20	
New Jersey-----	26,241.30		25,136.47		1,104.83		
New Mexico-----	13,163.31		6,945.24	3,470.51	2,747.56		
New York-----	66,325.26		55,758.88		7,397.16	169.22	
North Carolina-----	151,889.17		13,804.02	126,388.24	5,230.98	6,465.93	
North Dakota-----	49,143.92		5,246.72		43,897.20		
Ohio-----	89,250.95		36,530.16		40,552.41	12,168.38	
Oklahoma-----	226,280.97		13,104.84	187,316.25	25,859.88		
Oregon-----	22,342.18		7,697.90		14,644.28		
Pennsylvania-----	52,602.06		39,100.48		2,297.88	11,203.70	
Rhode Island-----	3,526.64		3,526.64				
South Carolina-----	189,902.08		9,171.26	177,897.55		2,833.27	
South Dakota-----	57,924.34		4,323.58		53,600.76		
Tennessee-----	111,936.97		12,815.42	92,215.55	6,906.00		
Texas-----	743,369.03		30,830.69	692,912.73	19,625.61		
Utah-----	16,941.24		6,067.81		10,873.43		
Vermont-----	4,107.19		4,096.99			10.20	
Virginia-----	50,879.94		12,219.45	7,755.25	29,212.80	1,692.44	
Washington-----	21,156.66		10,586.44		10,570.22		
West Virginia-----	17,941.30		12,162.63		5,778.67		
Wisconsin-----	40,301.49		15,841.66		5,459.04	19,000.79	
Wyoming-----	13,638.87		5,725.22		7,913.65		
Total-----	6,306,632.80	1,034,183.60	808,722.60	2,973,799.98	1,195,726.53	96,489.18	197,710.91

## AGRICULTURAL PROCESSING TAXES

<i>SCHEDULE C-1.—Supplemental to exhibit C, reporting separately the cost of collecting and disbursing tax funds and administering the tax system to Dec. 31, 1983</i>	
Cost of collecting processing taxes (see exhibit C)	\$808,722.60
Examining, auditing, and disbursing:	
Contract records section	843,546.63
Rental and benefit audit section	275,225.32
Field audit section	208,938.93
Disbursing section	97,858.46
Total	1,425,569.34
Grand total	2,234,291.94







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